

STATE OF MAINE
DEPARTMENT OF EDUCATION
AUGUSTA 04333

RUN ON 04/26/12

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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

RSU 49 / MSAD 49

2012-13

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1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	1,095	550	1,645	737	2,382
10	ATTENDING PUPILS (OCTOBER 2011)	1,075	518	1,593	728	2,321
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	1,085.0	534.0	1,619.0 (69%)	732.5 (31%)	2,351.5

		K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	63.8 (17:1)	33.4 (16:1)	48.8 (15:1)	=	146.0	/	166.9	=	.87	X	8060,210	=	4838,544	2173,839
B.	GUIDANCE	3.1 (350:1)	1.5 (350:1)	2.9 (250:1)	=	7.5	/	10.5	=	.71	X	560,231	=	274,457	123,307
C.	LIBRARIANS	1.4 (800:1)	0.7 (800:1)	0.9 (800:1)	=	3.0	/	3.0	=	1.00	X	184,862	=	127,555	57,307
D.	HEALTH	1.4 (800:1)	0.7 (800:1)	0.9 (800:1)	=	3.0	/	4.0	=	.75	X	191,183	=	98,937	44,450
E.	EDUCATION TECHS	10.9 (100:1)	5.3 (100:1)	2.9 (250:1)	=	19.1	/	8.0	=	2.39	X	155,680	=	256,732	115,343
F.	LIBRARY TECHS	2.2 (500:1)	1.1 (500:1)	1.5 (500:1)	=	4.8	/	4.0	=	1.20	X	77,282	=	63,989	28,749
G.	CLERICAL	5.4 (200:1)	2.7 (200:1)	3.7 (200:1)	=	11.8	/	15.0	=	.79	X	450,578	=	245,610	110,347
H.	SCHOOL ADMIN.	3.6 (305:1)	1.8 (305:1)	2.3 (315:1)	=	7.7	/	7.3	=	1.05	X	587,914	=	425,944	191,366

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		59,903	27,103
B.	Supplies and Equipment	346	478		560,174	350,135
C.	Professional Development	59	59		95,521	43,218
D.	Instructional Leadership Support	24	24		38,856	17,580
E.	Co- and Extra-Curricular Student	34	114		55,046	83,505
F.	System Administration/Support	220	220		356,180	161,150
G.	Operations & Maintenance	1,013	1,204		1640,047	881,930

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	1014,504	455,792
B.	Education & Library Technicians	36.00%	115,460	51,873
C.	Clerical	29.00%	71,227	32,001
D.	School Administrators	14.00%	59,632	26,791

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97)	-191,750	-86,154
16	Adjustment for Title I Revenues	-431,945	-194,062

17	TOTALS	9774,622	4695,569
18	E.P.S. RATES	6,037	6,410

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A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2009          1,656.0          791.0          2,447.0
      OCTOBER 2009         1,634.0          803.0          2,437.0
      APRIL 2010           1,645.0          790.0          2,435.0
      OCTOBER 2010         1,644.0          751.0          2,395.0
      APRIL 2011           1,639.0          732.0          2,371.0
      OCTOBER 2011         1,592.0          729.0          2,321.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X          SAU
      YEAR PUPILS    ENROLL. ADJ X          EPS RATES
      K-8 PUPILS          1,615.5 +    19.50    X          6,037.00    =    9,870,495.00
      9-12 PUPILS          730.5 +    35.50    X          6,410.00    =    4,910,060.00
      ADULT EDUC. COURSES AT .1          6.3          X          6,410.00    =    40,383.00
      K-8 EQUIV. INSTR. PUPILS          1.250          X          6,037.00    =    7,546.25
      9-12 EQUIV. INSTR. PUPILS          0.750          X          6,410.00    =    4,807.50

WEIGHTED COUNTS                PUPILS        WEIGHTS X
      K-8 DISADVANTAGED @ .6118          988.4    X .15    X          6,037.00    =    895,045.62
      9-12 DISADVANTAGED @ .6118          446.9    X .15    X          6,410.00    =    429,694.35
      K-8 LIMITED ENGLISH PROF.          6.0    X .700    X          6,037.00    =    25,355.40
      9-12 LIMITED ENGLISH PROF.          0.0    X .700    X          6,410.00    =    0.00

TARGETED FUNDS                PUPILS        WEIGHTS X
      K-8 STUDENT ASSESSMENT          1,615.5          X          43.00    =    69,466.50
      9-12 STUDENT ASSESSMENT          730.5          X          43.00    =    31,411.50
      K-8 TECHNOLOGY RESOURCES          1,615.5          X          98.00    =    158,319.00
      9-12 TECHNOLOGY RESOURCES          730.5          X          296.00    =    216,228.00
      K-2 PUPILS          557.0    X .10    X          6,037.00    =    336,260.90

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT          =    87,340.75
      9-12 SMALL SCHOOL ADJUSTMENT          =    0.00

OPERATING ALLOCATION          17,082,413.77
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %    16,569,941.35

30  ADJUSTED TOTAL OPERATING ALLOCATION          16,569,941.35

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B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	0.00	X	101.10%	=	0.00
32	SPECIAL EDUCATION - EPS ALLOCATION					2,973,535.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	292,366.28	X	101.10%	=	295,582.31
35	TRANSPORTATION - EPS ALLOCATION					1,138,749.23
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					4,407,866.54
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					20,977,807.89

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2011-12 - RSU 49 / MSAD 49				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - RSU 49 / MSAD 49				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - RSU 49 / MSAD 49				0.00
47	TOTAL DEBT SERVICE ALLOCATION				0.00
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				20,977,807.89

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D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION

TOTAL ALLOCATION LOCAL CONTRIBUTION

	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION			
ALBION	305.0	13.08%	2,743,897.27		0.00		2,743,897.27			
BENTON	473.5	20.31%	4,260,592.78		0.00		4,260,592.78			
CLINTON	546.0	23.42%	4,913,002.61		0.00		4,913,002.61			
FAIRFIELD	1,006.5	43.19%	9,060,315.23		0.00		9,060,315.23			
TOTAL	2,331.0						20,977,807.89			
			2011 STATE VALUATION X	MILL EXPECTATION	=	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
ALBION			121,850,000	7.690		937,026.50		2,743,897.27	937,026.50	14.40% 7.69M
BENTON			171,950,000	7.690		1,322,295.50		4,260,592.78	1,322,295.50	20.32% 7.69M
CLINTON			171,100,000	7.690		1,315,759.00		4,913,002.61	1,315,759.00	20.22% 7.69M
FAIRFIELD			381,300,000	7.690		2,932,197.00		9,060,315.23	2,932,197.00	45.06% 7.69M
TOTAL			846,200,000			6,507,278.00		20,977,807.89	6,507,278.00	100.00% 7.69M

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E. TOTALS AND ADJUSTMENTS	TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
49 TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,977,807.89	6,507,278.00	14,470,529.89
50 ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS	20,977,807.89	6,507,278.00	14,470,529.89
51 PLUS AUDIT ADJUSTMENTS			0.00
52 LESS AUDIT ADJUSTMENTS			0.00
53 LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION			0.00
54 LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%			0.00
55 PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT			0.00
56 ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT			0.00
59A MINIMUM TEACHER SALARY ADJUSTMENT			0.00
59B REGIONALIZATION AND EFFICIENCY ASSISTANCE			0.00
59D BUS REFURBISHING ADJUSTMENT			0.00
59E LESS MAINECARE SEED			0.00
60 A D J U S T E D S T A T E C O N T R I B U T I O N			14,470,529.89
61 LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49):	LOCAL SHARE % = 31.02%	STATE SHARE % = 68.98%	
62 ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60):	LOCAL SHARE % = 31.02%	STATE SHARE % = 68.98%	
63 FYI: 100% E.P.S. TOTAL ALLOCATION	21,490,280.31		